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901, LLC v. Supervisor of Assessments of Baltimore City

Appellate Court of Maryland - April 3, 2024 - A.3d - 2024 WL 1425420

Taxpayer, a limited liability company (LLC), sought judicial review of decision of Maryland Tax Court affirming city assessment supervisor's denial of its applications for partial exemptions from property tax on real property that taxpayer had leased from Maryland Transit Administration (MTA).

The Circuit Court affirmed, and taxpayer appealed.

The Appellate Court held that taxpayer leased property from government with privilege to use property in connection with for-profit business, precluding tax exemption.

Taxpayer leased real property from Maryland Transit Administration (MTA) with "privilege to use" property in connection with for-profit business, and thus, taxpayer was required to pay property taxes on such property pursuant to statute requiring "the lessee or user of government-owned property" to pay property tax as if such lessee or user were property's owner if property was "leased or otherwise made available to that person" by qualifying government entity and "with the privilege to use the property in connection with a business that is conducted for profit"; no statute, ordinance, or lease-related agreement restricted taxpayer's ability to use property in connection with for-profit business of subleasing property to others or operating its own for-profit business on premises.

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